



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES

KNUDTSON KAREN D & KNUDTSON DAVID A TRUSTEES
3713 CRESTON AVE
VANCOUVER, WA 98663

ACCOUNT NUMBER: 10375-000

**PROPERTY LOCATION: 3709 CRESTON AVE
VANCOUVER, WA 98663**

PETITION: 601

ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 161,500	\$	107,000
Improvements	\$ 284,754	\$	200,000
Personal property			
ASSESSED VALUE	\$ 446,254	BOE VALUE	\$ 307,000

Date of hearing: September 10, 2021

Recording ID# KNUDTSON 9-10-21

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Knudtson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style duplex with 1,840 square feet, built in 1955 and is of average construction quality located on 0.11 acres. The home includes additional unfinished basement space totaling 1,840 square feet.

The appellant, in their verbal testimony, updated the date of the broker's price opinion in the submitted materials to indicate their stance that the improvements are worth \$200,000 and the land is worth \$107,000 as of January 1st, 2020. The submitted comparable sales were selected for age, location, and neighborhood characteristics. Only three sales of closed, unfinished land occurred in 2019. The appellant submitted eleven comparable sales [#110184-590 sold for \$470,000 in August 2019; #37916-627 sold for \$465,000 in January 2019; #99779-018 sold for \$478,500 in May 2019; #37916-623 sold for \$445,000 in February 2019; #82973-000 sold for \$90,000 in June 2019; #30949-000 sold for \$117,500 in August 2019; #27350-000 sold for \$115,000 in October 2019; #114239-020 sold for \$320,000 in March 2019; #24960-000 sold for \$326,610 in November 2019; #16915-000 sold for \$300,000; and #36359-274 sold for \$300,000 in January 2019].

The appellant indicated a total assessed value of \$307,000 in the submitted materials.

The appellant's comparable sales of units and analysis of the sales support the requested value of \$307,000.


DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$307,000 (\$107,000 for land and \$200,000 for improvements) as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on September 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****